

build it, it is still not fair for you have it, and at least part of it ought to be taken away from you.

Let me explain why I reject this logic. First of all, the only thing I have ever been bequeathed or expect to be bequeathed was, when my grandmama's brother, my great uncle Bill, died, he left me a cardboard suitcase full of sports clippings. Had it been baseball cards, I would be a rich man today.

The family of our agriculture commissioner in Texas, a lady named Susan Combs, owned a ranch that had been in the family for four generations. When her father died, she was forced to sell off part of that ranch to pay death taxes. Now our Democrat colleagues would have us believe that is good because that levels society.

How did it help me? How did making Susan Combs sell off ranchland that her family had owned for four generations help me because my family didn't own a ranch or didn't own a business? I cannot see how I was helped, or how my children are helped. How does tearing down one family help build up another? How does destroying the life dream of one family build a life dream for another family? We do not believe it does. We think this is fundamentally wrong.

Granted, some rich people may benefit. But so will a lot more people who are not rich. I do not have any inherent objection to people being rich. If they didn't steal the money, if they worked hard for it, if they created jobs for people from families like I am from and they benefited from it, that is what America is about. I do not have a hate for rich people. I do not understand our Democrat colleagues who say they love capitalism but seem to hate capitalists, who claim to love progress but appear to harbor a distaste for the people who create it. We do not believe we can build up America by tearing down families. We believe we can build up America by giving people a chance to compete and use their God-given talents. But we don't want people to have to sell off their farm or sell off their business to give Government a new tax on money that has already been taxed. We do not think death ought to be a taxable event.

I congratulate those who have been involved in this debate. I think it is a good debate. I think it is a debate that defines what we stand for and what our Democrat colleagues stand for. We believe when you work a lifetime to build up a business or a family farm, it ought to be yours for keeps. If we are successful, we are going to kill the death tax—yes, you will still have to pay taxes on any gain if the business or farm is sold—but when you build up a family farm or build up a family business, it is yours for keeps. When you die, the people you built it for, your children, are going to get it. If you want to give it away, if you want to donate it to Texas A&M, that is God's work; or if you want to contribute it to trying to cure

cancer, but you ought to get to decide how it is disposed of, not the Federal Government, not some bureaucrat at the IRS, and not some politician in Congress. That is what this debate is about. It is an important debate. I urge my colleagues, when we cast our votes on this bill, to vote to kill the death tax.

UNANIMOUS CONSENT AGREEMENT—H.R. 8

Mr. LOTT. Mr. President, I ask unanimous consent that the Senate proceed to H.R. 8 at the conclusion of morning votes on Thursday and it be considered under the following agreement:

That there be up to 10 amendments for each leader, with one of the 10 amendments for the minority leader described as the "Democratic alternative";

That no more than 20 amendments be in order, they be first-degree amendments only and limited to 40 minutes equally divided in the usual form, with the exception of the Democratic alternative, which would be limited to 2 hours equally divided, and an additional 90 minutes for each leader to be used at their discretion.

I further ask unanimous consent that following disposition of the amendments, the bill be advanced to third reading and passage occur, all without any intervening action or debate.

I finally ask unanimous consent that either leader be able to make this agreement null and void at any time during the consideration of this bill.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

Mr. LOTT. Mr. President, this has been very delicately developed with a lot of careful consideration and very aggressive work with our colleagues on both sides of the aisle. I know Senator DASCHLE has Senators who have tax amendments they would like to offer.

I should emphasize that this is not the last effort to try to make our Tax Code fairer this year. We will have the reconciliation bill that will involve marriage penalty tax elimination, and obviously tax amendments would be offered in that area. We still have legislation that would eliminate the Spanish American telephone tax, which we probably can't get to until the first of September. But it is something we should eliminate. Obviously, there will be an opportunity for additional tax-related amendments to be offered to these two.

There may be a number of amendments on both sides that Senators would like to offer that maybe cannot be included in this type of agreement. But this is not the last train out of Dodge, thank goodness. We will have other opportunities to develop a fairer Tax Code, and Senators will have an opportunity on both sides to offer amendments.

I thank Senator DASCHLE for his effort. I did not want us to just get to a

cloture vote which might or might not pass. But if it failed, we would get no result.

I think the death tax needs to be eliminated. It needs to be phased out. There may be some modifications in the bill as we go forward. But a result is what we should always seek for the American people—not just a show vote. This could get us to that point.

I yield the floor.

The PRESIDING OFFICER. The Democratic leader.

Mr. DASCHLE. Mr. President, while the majority leader and I have profound differences of opinion with regard to the estate tax and what to do with estate tax policy, I have been very appreciative of his willingness to work with us to accommodate the opportunity for Senators to offer amendments, which is what this agreement will allow.

This is a fair agreement. This isn't everything that our caucus or our colleagues have indicated they would like. There are far more amendments than this agreement will allow. But I underscore a comment just made by the majority leader. This is not going to be the last word on tax policy in this session of Congress. There will be other opportunities. I will do my utmost to accommodate Senators who have amendments they want to offer, if they are not going to be offered as part of this agreement.

I thank all of my caucus for their willingness to accommodate this agreement and for the opportunity to work through a very difficult set of procedural circumstances. This is far better than the old way that we were likely to be subscribing to, which is a cloture vote denying amendments of any kind, and maybe even denying an ultimate result. This will allow an ultimate result.

I hope we can have a good debate. I hope we can deal with these issues in a way that will afford us a real opportunity to consider alternatives. I think this agreement allows that.

I appreciate very much the majority leader's willingness to work with us. I appreciate especially the indulgence and the cooperation of all members of the Democratic caucus.

I yield the floor.

NATIONAL DEFENSE AUTHORIZATION ACT FOR FISCAL YEAR 2001

VOTE ON AMENDMENT NO. 3185

The PRESIDING OFFICER. Under the previous order, the Senate will now resume consideration of S. 2549, and proceed to vote in relation to the pending amendment, No. 3185.

The question is on agreeing to the amendment. The yeas and nays have been ordered. The clerk will call the roll.

The legislative clerk called the roll.

Mr. NICKLES. I announce that the Senator from North Carolina (Mr. HELMS) and the Senator from New Hampshire (Mr. GREGG) are necessarily absent.